



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

AUDITOR IV

Job Number: 20001667

Job Code: 91600V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 02/01/1984

Job Revised: 08/16/2008

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Performs professional audit work and/or reviews the completed audit reports of professional auditors for compliance with generally accepted accounting and auditing standards and to maintain the quality of audit work OR reviews audit reports of private audit firms and provides audit skills to investigations of fraud or program abuse. Either of these options may include supervision of staff; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester or thirty quarter hours in accounting).

EXPERIENCE:

Must have three years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as a Certified Public Accountant or as a Certified Internal Auditor will substitute for the required education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

In addition to performing duties of Auditor I, II and III, reviews completed audits for compliance with generally-accepted accounting and auditing standards. Insures accuracy of workpapers, adjustments, conclusions and opinion. Provides technical assistance to audit staff as required during the performance of an audit. Provides advice as to when to terminate and when to continue an audit. Keeps audit manager informed as to the progress of audit assignments and the performance of staff auditors. Maintains constant contact with management personnel of the agency or third party contractor being audited. Provides general research of laws, regulations, accounting procedures and program policies and procedures. Interprets and applies federal and state policies and regulations. Attends meetings and training sessions to develop and to improve audit skills. Keeps audit staff informed of significant auditing trends and problems. May coordinate and provide training to auditors. Reviews workpapers, reports, and memoranda of private audit firms to assure compliance with cabinet audit specifications. Makes recommendations regarding the coordination of program audit policies and corresponds with program staff, private audit firms, and the management of contract agencies on all audit-related matters. Provides specialized audit expertise with respect to investigating allegations of fraud and/or program abuse. Coordinates audit efforts and/or assists other agencies as needed. Conducts specially requested internal audits developing and presenting audit findings and recommendations to upper-level management personnel in the Cabinet. Completes audits and special auditing procedures as it relates to the organization and present those findings and recommendations to upper-level management within the organization and to determine if additional work is appropriate. May supervise or coordinate the work of professional auditing staff.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform duties in an office setting. Occasional travel may be required.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.